

JUDGE KATHLEEN CARBONE  
**FILED**

JUL 15 2020

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF TEXAS  
EL PASO DIVISION

CLERK, U.S. DISTRICT COURT  
WESTERN DISTRICT OF TEXAS  
BY V DEPUTY CLERK

UNITED STATES OF AMERICA,

Plaintiff,

v.

LORENZO MONSIVAIS (1)

and

ANA MONSIVAIS (2),

Defendants.

§ CRIMINAL NO: EP-20-CR-

§

§ SEALED

§ INDICTMENT

§

§ CT 1: 18 U.S.C. § 286 – Conspiracy to

§ Defraud the United States through False

§ Claims;

§ CTS 2-41: 26 U.S.C § 7206(2) – Aiding

§ and Assisting in Preparing A Fraudulent

§ and False Tax Return.

THE GRAND JURY CHARGES THAT:

**EP20CR1660**

COUNT ONE

(18 U.S.C. § 286)

CONSPIRACY TO DEFRAUD THE UNITED STATES  
THROUGH FALSE CLAIMS

Beginning on or about February 23, 2017, and continuing until and including on or about  
April 17, 2018, in the Western District of Texas and elsewhere, defendants,

**LORENZO MONSIVAIS (1) and  
ANA MONSIVAIS (2),**

did intentionally and knowingly conspire, combine, confederate, and agree with each other to  
defraud the United States Department of Treasury by obtaining and aiding to obtain, the payment  
of materially false, fictitious and fraudulent claims, namely tax refund claims contained on federal  
income tax returns, in violation of Title 18, United States Code, Section 286.

**COUNTS TWO through THIRTY-FIVE**

(26 U.S.C. § 7206(2))

**AIDING AND ASSISTING IN PREPARING  
A FRAUDULENT AND FALSE TAX RETURN**

On or about the dates set forth below, in the Western District of Texas and elsewhere, the defendant,

**LORENZO MONSIVAIS (1),**

did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of U.S. Individual Income Tax Returns, Forms 1040 and accompanying schedules, either individual or joint, for the taxpayers and calendar years hereinafter specified and the returns were false and fraudulent as to material matters, in that they represented that the taxpayers were entitled under the provisions of the Internal Revenue laws to claim deductions and credits for items and in amounts hereinafter specified, whereas, as the defendant then and there knew, the taxpayers were not entitled to claim deductions in the claimed amounts;

<b>Count</b>	<b>Date Taxes Filed</b>	<b>Taxpayer(s)</b>	<b>Calendar Tax Year</b>	<b>Falsely Claimed Item(s) &amp; Amount Claimed</b>
<b>Two</b>	April 17, 2018	O.D. & I.D.	2017	<u>Form 1040 Schedule A</u> Line 16 Gifts by cash or check: \$20,823  Line 17 Non-cash donations: \$6,874  Line 21 Unreimbursed employee expenses: <ul style="list-style-type: none"> <li>• Form 2106-EZ: \$7,489</li> <li>• Restoration: \$7,645</li> </ul>

<b>Three</b>	April 9, 2017	O.D. & I.D.	2016	<u>Form 1040 Schedule A</u> Line 16 Gifts by cash or check: \$20,825  Line 17 Non-cash donations: \$8,749  Line 21 Unreimbursed employee expenses: <ul style="list-style-type: none"> <li>• Form 2106-EZ: \$7,248</li> <li>• Professional Subscriptions: \$1,680</li> <li>• Restoration: \$1,278</li> <li>• Employee Deductible Expense: \$2,999</li> </ul> Line 22 Tax preparation fees: \$120  Line 23 Other Expenses: \$3,675
<b>Four</b>	April 1, 2016	O.D. & I.D.	2015	<u>Form 1040 Schedule A</u> Line 16 Gifts by cash or check: \$15,034  Line 17 Non-cash donations: \$4,750  Line 21 Unreimbursed employee expenses: <ul style="list-style-type: none"> <li>• Travel Expenses: \$2,841</li> <li>• Business Expenses: \$2,664</li> <li>• Union and Professional Dues: \$228</li> <li>• Professional Subscriptions: \$732</li> <li>• Uniforms and Protective Clothing: \$1,145</li> <li>• Restoration: \$2,410</li> </ul> Line 22 Tax preparation fees: \$100
<b>Five</b>	April 14, 2015	O.D. & I.D.	2014	<u>Form 1040 Schedule A</u> Line 16 Gifts by cash or check: \$17,002  Line 17 Non-cash donations: \$5,999

				<p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Parking Fees, Tolls, and Transportation: \$1,600</li> <li>• Business Expenses: \$3,201</li> <li>• Union and Professional Dues: \$425</li> <li>• Professional Subscriptions: \$1,610</li> <li>• Uniforms and Protective Clothing: \$999</li> <li>• Cell Business Use: \$3,468</li> <li>• Equipment and Tools: \$4,559</li> </ul> <p>Line 22 Tax preparation fees: \$70</p> <p>Line 23 Other expenses: \$2,000</p>
<b>Six</b>	March 31, 2014	O.D. & I.D.	2013	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$10,905</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Form 2106-EZ: \$4,290</li> <li>• Union and Professional Dues: \$228</li> <li>• Professional Subscriptions: \$1,296</li> <li>• Uniforms and Protective Clothing: \$865</li> <li>• Equipment and Tools: \$1,278</li> </ul> <p>Line 22 Tax preparation fees: \$65</p> <p>Line 23 Other expenses: \$5,80</p>
<b>Seven</b>	March 1, 2018	R.C. & B.M.	2017	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$3,327</p> <p>Line 17 Non-cash donations: \$9,174</p>

				<p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Parking Fees, Tolls, and Transportation: \$200</li> <li>• Travel Expenses While Away from Home: \$4,998</li> <li>• Business Expenses: \$2,280</li> <li>• Meals and Entertainment: \$2,080</li> <li>• Professional Subscriptions: \$1,020</li> <li>• Uniforms and Protective Clothing: \$550</li> <li>• Restoration: \$200</li> <li>• Employee Business Expense: \$5,129</li> </ul>
<b>Eight</b>	March 21, 2016	R.C. & B.M.	2015	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$2,080</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Parking Fees, Tolls, and Transportation: \$999</li> <li>• Travel Expenses While Away from Home: \$4,758</li> <li>• Business Expenses: \$1,680</li> <li>• Meals and Entertainment: \$1,560</li> <li>• Union and Professional Dues: \$999</li> <li>• Professional Subscriptions: \$820</li> <li>• Uniforms and Protective Clothing: \$625</li> <li>• Employee Business Expense: \$4,536</li> </ul>

<b>Nine</b>	March 5, 2015	R.C. & B.M.	2014	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$2,080</p> <p>Line 17 Non-cash donations: \$3,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Travel Expenses While Away from Home: \$3,738</li> <li>• Professional Subscriptions: \$780</li> <li>• Uniforms and Protective Clothing: \$525</li> </ul>
<b>Ten</b>	February 4, 2018	D.E. & A.E.	2017	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$9,940</p> <p>Line 17 Non-cash donations: \$7,750</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Travel Expenses While Away from Home: \$1,930</li> <li>• Business Expenses: \$3,402</li> <li>• Excess Educator Expenses: \$2,549</li> <li>• Professional Subscriptions: \$780</li> <li>• Uniforms and Protective Clothing: \$3,699</li> <li>• Uniforms and Protective Clothing: \$3,699</li> <li>• Employee Business Expense: \$1,437</li> </ul> <p>Line 23 Other expenses:</p> <ul style="list-style-type: none"> <li>• Investment Advisory Fees: \$1,217</li> <li>• Attorney and Accounting Fees: \$1,485</li> </ul>

<b>Eleven</b>	March 22, 2017	D.E. & A.E.	2016	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$9,186</p> <p>Line 17 Non-cash donations: \$7,500</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Travel Expenses While Away from Home: \$4,266</li> <li>• Business Expenses: \$2,160</li> <li>• Excess Educator Expenses: \$2,175</li> <li>• Professional Subscriptions: \$780</li> <li>• Uniforms and Protective Clothing: \$3,575</li> <li>• Deductible Employee Expense: \$750</li> <li>• Employee Business Expense: \$1,465</li> </ul> <p>Line 23 Other expenses:</p> <ul style="list-style-type: none"> <li>• Investment Advisory Fees: \$1,485</li> </ul>
<b>Twelve</b>	March 11, 2016	D.E. & A.E.	2015	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$8,179</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Travel Expenses While Away from Home: \$4,187</li> <li>• Business Expenses: \$1,801</li> <li>• Excess Educator Expenses: \$2,139</li> <li>• Professional Subscriptions: \$72</li> <li>• Uniforms and Protective Clothing: \$3,489</li> <li>• Deductible Employee Expense: \$4,380</li> </ul>

				<ul style="list-style-type: none"> <li>Employee Business Expense: \$1,456</li> </ul> <p>Line 23 Other expenses:</p> <ul style="list-style-type: none"> <li>Investment Advisory Fees: \$492</li> <li>Attorney and Accounting Fees: \$1,485</li> </ul>
<b>Thirteen</b>	March 2, 2015	D.E. & A.E.	2014	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$5,130</p> <p>Line 17 Non-cash donations: \$6,950</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>Travel Expenses While Away from Home: \$3,924</li> <li>Excess Educator Expenses: \$1,885</li> <li>Professional Subscriptions: \$660</li> <li>Uniforms and Protective Clothing: \$3,425</li> <li>Equipment: \$1,800</li> <li>Restoration: \$3,835</li> </ul> <p>Line 23 Other expenses:</p> <ul style="list-style-type: none"> <li>Investment Advisory Fees: \$2,335</li> </ul>
<b>Fourteen</b>	March 26, 2014	D.E. & A.E.	2013	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$4,087</p> <p>Line 17 Non-cash donations: \$6,775</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>Travel Expenses While Away from Home: \$4,290</li> <li>Excess Educator Expenses: \$1,755</li> <li>Professional Subscriptions: \$660</li> </ul>



				<ul style="list-style-type: none"> <li>• Uniforms and Protective Clothing: \$2,402</li> <li>• Equipment: \$2,999</li> </ul>
<b>Fifteen</b>	March 28, 2018	J.G. & P.G.	2017	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$5,205</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Parking Fees, Tolls, and Transportation: \$903</li> <li>• Travel Expenses: \$9,336</li> <li>• Business Expenses: \$714</li> <li>• Excess Educator Expenses: \$845</li> <li>• Union and Professional Dues: \$1,180</li> <li>• Professional Subscriptions: \$235</li> <li>• Uniforms and Protective Clothing: \$4,750</li> <li>• Cell Business Use: \$3,120</li> <li>• Supplies: \$1,300</li> <li>• Training: \$1,950</li> <li>• International Tolls: \$268</li> <li>• Equipment: \$750</li> <li>• Employee Business Expense: \$6,871</li> </ul> <p>Line 23 Other expenses:</p> <ul style="list-style-type: none"> <li>• Investment Advisory Fees: \$1,018</li> </ul>
<b>Sixteen</b>	April 18, 2017	J.G. & P.G.	2016	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$3,805</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p>

				<ul style="list-style-type: none"> <li>• Parking Fees, Tolls, and Transportation: \$180</li> <li>• Travel Expenses: \$9,336</li> <li>• Business Expenses: \$1,740</li> <li>• Meals and Entertainment: \$2,560</li> <li>• Excess Educator Expenses: \$1,569</li> <li>• Union and Professional Dues: \$1,240</li> <li>• Professional Subscriptions: \$95</li> <li>• Uniforms and Protective Clothing: \$1,975</li> <li>• Cell Business Use: \$3,120</li> <li>• Supplies: \$1,704</li> <li>• Training: \$2,965</li> <li>• International Tolls: \$240</li> <li>• Employee Business Expense: \$6,409</li> <li>• Equipment: \$800</li> <li>• Restoration: \$2,200</li> </ul>
<b>Seventeen</b>	April 9, 2016	J.G. & P.G.	2015	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$3,110</p> <p>Line 17 Non-cash donations: \$4,699</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Parking Fees, Tolls, and Transportation: \$1,260</li> <li>• Travel Expenses: \$7,475</li> <li>• Business Expenses: \$1,620</li> <li>• Meals and Entertainment: \$1,560</li> <li>• Excess Educator Expenses: \$1,865</li> <li>• Union and Professional Dues: \$1,280</li> <li>• Professional Subscriptions: \$1,824</li> </ul>

				<ul style="list-style-type: none"> <li>• Uniforms and Protective Clothing: \$1,800</li> <li>• Supplies: \$1,100</li> <li>• Employee Business Expense: \$5,774</li> <li>• Restoration Fees: \$540</li> </ul>
<b>Eighteen</b>	April 19, 2015	J.G. & P.G.	2014	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$2,735</p> <p>Line 17 Non-cash donations: \$4,599</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Business Expense: \$250</li> <li>• Excess Educator Expenses: \$1,400</li> <li>• Union and Professional Dues: \$1,055</li> <li>• Professional Subscriptions: \$1,815</li> <li>• Uniforms and Protective Clothing: \$1,745</li> <li>• Job Search Costs: \$782</li> <li>• Supplies: \$1,120</li> <li>• Employee Business Expense: \$5,563</li> </ul>
<b>Nineteen</b>	March 23, 2014	J.G. & P.G.	2013	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$4,225</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Excess Educator Expenses: \$1,200</li> <li>• Union and Professional Dues: \$1,410</li> <li>• Professional Subscriptions: \$720</li> <li>• Uniforms and Protective Clothing: \$2,163</li> </ul>

				<ul style="list-style-type: none"> <li>Supplies: \$403</li> <li>Employee Business Expense: \$5,424</li> </ul> <p>Line 23 Other expenses:</p> <ul style="list-style-type: none"> <li>Investment Advisory Fees: \$1,995</li> </ul>
<b>Twenty</b>	Feb. 1, 2017	A.N & Y.N	2016	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$3,439</p> <p>Line 17 Non-cash donations: \$8,124</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>Parking, Fees, Tolls, and Transportation: \$302</li> <li>Travel Expenses: \$2,538</li> <li>Professional Subscriptions: \$780</li> <li>Uniforms and Protective Clothing: \$1,269</li> <li>Equipment: \$216</li> <li>Employee Business Expense: \$5,863</li> </ul> <p><u>Form 1040 Schedule C</u></p> <p>Line 24a Travel: \$375</p> <p>Line 24b Meals and entertainment: \$1,560</p>
<b>Twenty-One</b>	Feb. 26, 2016	A.N & Y.N	2015	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$4,421</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>Professional Subscriptions: \$540</li> </ul>

				<ul style="list-style-type: none"> <li>• Uniforms and Protective Clothing: \$1,211</li> <li>• Employee Business Expense: \$5,054</li> </ul> <p><u>Form 1040 Schedule C</u></p> <p>Line 10 Commissions and fees: \$308</p> <p>Line 22 Supplies: \$1,100</p> <p>Line 24a Travel: \$209</p> <p>Line 24b Meals and entertainment: \$272</p> <p>Line 25 Utilities: \$1,416</p>
<b>Twenty-Two</b>	Feb. 6, 2015	A.N & Y.N	2014	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$4,446</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Professional Subscriptions: \$540</li> <li>• Uniforms and Protective Clothing: \$560</li> <li>• Employee Business Expense: \$4,352</li> </ul> <p><u>Form 1040 Schedule C</u></p> <p>Line 15 Insurance: \$660</p> <p>Line 17 Legal and professional services: \$70</p> <p>Line 24a Travel: \$1,710</p> <p>Line 24b Meals and entertainment: \$272</p>

<b>Twenty- Three</b>	Feb. 10, 2014	A.N & Y.N	2013	<p><u>Form 1040 Schedule A</u> Line 17 Non-cash donations: \$1,975</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Travel Expense: \$2,021</li> <li>• Professional Subscriptions: \$792</li> <li>• Uniforms and Protective Clothing: \$601</li> <li>• Employee Business Expense: \$4,292</li> <li>• Equipment: \$2,215</li> </ul> <p><u>Form 1040 Schedule C-EZ</u> Line 2 Other Expenses: \$1,920</p>
<b>Twenty- Four</b>	March 19, 2018	J.S. & K.A.	2017	<p><u>Form 1040 Schedule A</u> Line 8 Other Taxes: \$975</p> <p>Line 16 Gifts by cash or check: \$3,120</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Professional Subscriptions: \$636</li> <li>• Restoration: \$6,200</li> </ul> <p>Line 23 Other expenses:</p> <ul style="list-style-type: none"> <li>• Investment Advisory Fees: \$2,240</li> </ul>
<b>Twenty- Five</b>	October 9, 2017	J.S. & K.A.	2016	<p><u>Form 1040 Schedule A</u> Line 8 Other taxes: \$975</p> <p>Line 16 Gifts by cash or check: \$3,120</p> <p>Line 17 Non-cash donations: \$4,975</p>

				<p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Travel Expenses: \$3,415</li> <li>• Business Expenses: \$2,100</li> <li>• Meals and Entertainment: \$2,560</li> <li>• Professional Subscriptions: \$816</li> <li>• Uniforms and Protective Clothing: \$425</li> <li>• Cell Business Use: \$3,576</li> <li>• Restoration: \$3,610</li> </ul>
<b>Twenty-Six</b>	March 17, 2016	J.S.	2015	<p><u>Form 1040</u> Lines 1-5 Filing Status: Single</p> <p><u>Form 1040 Schedule A</u> Line 8 Other taxes: \$975</p> <p>Line 17 Non-cash donations: \$4,799</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Travel Expenses: \$7,161</li> <li>• Meals and Entertainment: \$2,080</li> <li>• Professional Subscriptions: \$804</li> <li>• Uniforms and Protective Clothing: \$710</li> <li>• Tools: \$1,010</li> </ul>
<b>Twenty-Seven</b>	November 28, 2016	K.A	2015	<p><u>Form 1040</u> Lines 1-5 Filing Status: Single</p>
<b>Twenty-Eight</b>	March 17, 2015	J.S.	2014	<p><u>Form 1040</u> Lines 1-5 Filing Status: Single</p> <p><u>Form 1040 Schedule A</u> Line 8 Other Taxes</p> <ul style="list-style-type: none"> <li>• Alarm Tax: \$607</li> <li>• Neighborhood Management Dues: \$1,560</li> </ul>

				<p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Parking Fees, Tolls, and Transportation: \$960</li> <li>• Travel Expenses: \$6,487</li> <li>• Meals and Entertainment: \$1,970</li> <li>• Professional Subscriptions: \$612</li> <li>• Uniforms and Protective Clothing: \$710</li> <li>• Equipment: \$625</li> <li>• Tools: \$125</li> </ul>
<b>Twenty-Nine</b>	March 16, 2015	K.A.	2014	<p><u>Form 1040</u></p> <p>Lines 1-5 Filing Status: Single</p> <p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$1,040</p> <p>Line 17 Non-cash donations: \$275</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Parking Fees, Tolls, and Transportation: \$1,164</li> <li>• Travel Expenses: \$3,738</li> <li>• Meals and Entertainment: \$1,970</li> <li>• Professional Subscriptions: \$612</li> <li>• Uniforms and Protective Clothing: \$860</li> <li>• Cell Business Use: \$1,212</li> <li>• Equipment: \$1,175</li> </ul> <p>Line 22 Tax preparation fees: \$140</p>



<b>Thirty</b>	March 6, 2014	J.S.	2013	<p><u>Form 1040 Schedule A</u></p> <p>Line 8 Other Taxes</p> <ul style="list-style-type: none"> <li>• Alarm Tax: \$45</li> <li>• Neighborhood Management Dues: \$1,560</li> </ul> <p>Line 16 Gifts by cash or check: \$1,040</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Parking Fees, Tolls, and Transportation: \$654</li> <li>• Travel Expenses: \$3,510</li> <li>• Business Expenses: \$778</li> <li>• Union and Professional Dues: \$250</li> <li>• Professional Subscriptions: \$720</li> <li>• Uniforms and Protective Clothing: \$1,325</li> <li>• Equipment: \$298</li> </ul>
<b>Thirty-One</b>	Feb. 13, 2017	R.E. & C.E.	2016	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$4,114</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Travel Expense: \$995</li> <li>• Business Expenses: \$645</li> <li>• Meals and Entertainment: \$992</li> <li>• Union and Professional Dues: \$959</li> <li>• Professional Subscriptions: \$900</li> <li>• Uniforms and Protective Clothing: \$1,260</li> <li>• Cell Business Use: \$3,348</li> <li>• Employee Business Expense: \$5,855</li> <li>• Restoration: \$2,725</li> </ul>

<b>Thirty-Two</b>	Feb. 22, 2016	R.E. & C.E.	2015	<p><u>Form 1040 Schedule A</u> Line 16 Gifts by cash or check: \$4,672</p> <p>Line 17 Non-cash donations: \$3,250</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Meals and Entertainment: \$858</li> <li>• Union and Professional Dues: \$1,439</li> <li>• Professional Subscriptions: \$830</li> <li>• Employee Business Expense: \$3,849</li> <li>• Restoration: \$2,866</li> </ul>
<b>Thirty-Three</b>	Feb. 9, 2015	R.E.	2014	<p><u>Form 1040</u> Lines 1-5 Filing Status: Head of Household</p> <p><u>Form 1040 Schedule A</u> Line 16 Gifts by cash or check: \$4,921</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Business Expenses: \$2,489</li> <li>• Professional Subscriptions: \$648</li> <li>• Uniforms and Protective Clothing: \$1,754</li> <li>• Employee Business Expense: \$3,703</li> </ul>
<b>Thirty-Four</b>	Feb. 24, 2014	R.E.	2013	<p><u>Form 1040</u> Lines 1-5 Filing Status: Head of Household</p> <p><u>Form 1040 Schedule A</u> Line 16 Gifts by cash or check: \$1,560</p>

				<p>Line 17 Non-cash donations: \$3,950</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Union and Professional Dues: \$1,170</li> <li>• Professional Subscriptions: \$648</li> <li>• Uniforms and Protective Clothing: \$1,676</li> <li>• Equipment: \$591</li> <li>• Employee Business Expense: \$3,583</li> </ul>
<b>Thirty-Five</b>	February 26, 2014	C.E.	2013	<p><u>Form 1040</u> Lines 1-5 Filing Status: Head of Household</p> <p><u>Form 1040 Schedule A</u> Line 16 Gifts by cash or check: \$1,493</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Travel Expenses: \$1,475</li> <li>• Business Expenses: \$4,650</li> <li>• Union and Professional Dues: \$109</li> <li>• Professional Subscriptions: \$660</li> <li>• Uniforms and Protective Clothing: \$962</li> <li>• Cell Business Use: \$1,030</li> <li>• Deductible Expense: \$194</li> </ul>

All in violation of Title 26, United States Code, Section 7206(2).

**COUNTS THIRTY-SIX through FORTY-ONE**

(26 U.S.C. § 7206(2))

**AIDING AND ASSISTING IN PREPARING  
A FRAUDULENT AND FALSE TAX RETURN**

On or about the dates set forth below, in the Western District of Texas and elsewhere, the defendant,

**ANA MONSIVAIS (2),**

did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of U.S. Individual Income Tax Returns, Forms 1040 and accompanying schedules, either individual or joint, for the taxpayers and calendar years hereinafter specified and the returns were false and fraudulent as to material matters, in that they represented that the taxpayers were entitled under the provisions of the Internal Revenue laws to claim deductions and credits for items and in amounts hereinafter specified, whereas, as the defendant then and there knew, the taxpayers were not entitled to claim deductions in the claimed amounts;

<b>Count</b>	<b>Date Taxes Filed</b>	<b>Taxpayer(s)</b>	<b>Calendar Tax Year</b>	<b>Falsely Claimed Item(s) &amp; Amount Claimed</b>
<b>Thirty-Six</b>	February 23, 2017	R.C. & B.M	2016	<u>Form 1040 Schedule A</u> Line 16: Gifts by cash or check: \$3,280  Line 17 Non-cash donations: \$4,999  Line 21 Unreimbursed employee expenses: <ul style="list-style-type: none"> <li>• Parking, fees, tolls, and transportation: \$998</li> <li>• Travel expense while away from home: \$4,758</li> </ul>

				<ul style="list-style-type: none"> <li>• Business Expenses: \$1,680</li> <li>• Meals and Entertainment: \$1560</li> <li>• Union and Professional Dues: \$999</li> <li>• Professional Subscriptions: \$820</li> <li>• Uniforms and Protective Clothing: \$525</li> <li>• Restoration: \$5,600</li> <li>• Employee Business Expense: \$4,922</li> </ul>
<b>Thirty-Seven</b>	April 12, 2018	S.G.	2017	<u>Form 1040 Schedule A</u> Line 16: Gifts by cash or check: \$6,120  Line 17 Non-cash donations: \$4,999  Line 21 Unreimbursed employee expenses: <ul style="list-style-type: none"> <li>• Business Expenses: \$2,167</li> <li>• Meals and Entertainment: \$1,947</li> <li>• Restoration: \$4,419</li> </ul>
<b>Thirty-Eight</b>	April 17, 2018	M.G.	2017	<u>Form 1040 Schedule A</u> Line 16: Gifts by cash or check: \$7,230  Line 17 Non-cash donations: \$4,999  Line 21 Unreimbursed employee expenses: <ul style="list-style-type: none"> <li>• Travel Expense While Away From Home: \$4,400</li> </ul>

				<ul style="list-style-type: none"> <li>• Professional Subscriptions: \$840</li> <li>• Cell Business Use: \$3,120</li> <li>• Equipment: \$1,424</li> </ul>
<b>Thirty-Nine</b>	April 1, 2017	S.G. & M.G.	2016	<p><u>Form 1040 Schedule A</u></p> <p>Line 16: Gifts by cash or check: \$9,505</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Parking, Fees, Tolls, and Transportation: \$60</li> <li>• Travel Expenses: \$600</li> <li>• Business Expenses: \$2,184</li> <li>• Meals and Entertainment: \$1,947</li> <li>• Union and Professional Dues: \$289</li> <li>• Professional Subscriptions: \$840</li> <li>• Equipment: \$867</li> <li>• Restoration: \$1,500</li> </ul>
<b>Forty</b>	Feb. 6, 2018	A.N. & Y.N	2017	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$3,900</p> <p>Line 17 Non-cash donations: \$8,124</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Parking, Fees, Tolls, and Transportation: \$304</li> </ul>

				<ul style="list-style-type: none"> <li>• Travel Expenses: \$2,538</li> <li>• Meals and Entertainment: \$1,950</li> <li>• Union and Professional Dues: \$1,344</li> <li>• Professional Subscriptions: \$780</li> <li>• Uniforms and Protective Clothing: \$506</li> <li>• Cell Business Use: \$1,620</li> <li>• Equipment: \$781</li> <li>• Employee Business Expense: \$6,001</li> <li>• Restoration: \$5,395</li> </ul> <p><u>Form 1040 Schedule C</u> Line 24a Travel: \$375</p> <p>Line 24b Meals and entertainment: \$1,170</p>
<b>Forty-One</b>	Feb. 12, 2018	R.E. & C.E.	2017	<p><u>Form 1040 Schedule A</u> Line 16 Gifts by cash or check: \$3,570</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> <li>• Travel Expense: \$815</li> <li>• Business Expenses: \$1,140</li> <li>• Meals &amp; Entertainment: \$1,000</li> <li>• Union and Professional Dues: \$1,00</li> <li>• Professional Subscriptions: \$1,115</li> <li>• Uniforms &amp; Protective Clothing: \$1,137</li> </ul>

				<ul style="list-style-type: none"><li>• Equipment: \$3,448</li><li>• Restoration: \$1,400</li><li>• Employee Business Expense: \$6,352</li></ul>
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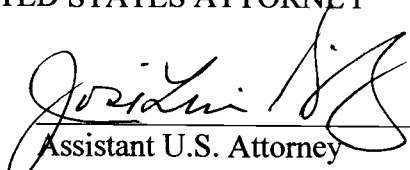
All in violation of Title 26, United States Code, Section 7206(2).

A TRUE BILL.

ORIGINAL SIGNATURE  
REDACTED PURSUANT TO  
~~GOVERNMENT ACT OF 2002~~  
FOREPERSON OF THE GRAND JURY

JOHN F. BASH  
UNITED STATES ATTORNEY

BY:

  
Assistant U.S. Attorney